LAWS OF THE

Names invariably discontinued at ex-

STATE OF MISSISSIPPI.

[PUBLISHED BY AUTHORITY.]

ACT to amend an Act entitled an Act to abolish the

SECTION 1. Be it enacted by the Legislature this act. the State of Mississippi, That section 6 of Sec. 11. Be it further enacted, That all Acts dollars

hereof to be paid to each of said officers.

United States and collected and accounted for seven, the sum of fifty cents. in the same manner and upon like conditions, law for the collection of taxes for the State, and ipal of the bonds hereinafter authorized to be extended in section one of this Act. sued; Provided, that any lands in said dis-

secure and perfect as the existing lien for the treasurer. tax for which this is substituted, and all Acts or parts of Acts relating thereto, not incomtax herein levied and assessed.

SEC. 6. Be it further enacted, That all outdanding bonds, certificates or surplusage certificates issued under the provisions of an Act entitled an Act to provide for the payment of all debts and Habilities contracted or assumed and all scrip or evidence of debt issued by the general board of leve commissioners organized under an Act approved December 2d, 1858, and also for the payment of all debts and liabilities incurred or assumed by any co. inty for work and labor done or material furnished prior to the first day of January, 1862, in any county ncluded in the levee district created by the Act of December 2d, 1858, aforesaid, whether such debts and liabilities incurred or assumed before or after the passage of the Act aforesaid, approved February 13th, 1867, or under the provisions of any Act or Acts amendatory thereto, may be presented by the holder thereof to the Auditor of Public Accounts, by him to be registered on or before the first day of June, 1877, and all such bonds or certificates which shall not be so presented for registration within said time shall be barred by limitation, and shall not thereafter be receivable for taxes except for the redemption and purchase of lands as provided in the Act to which this Act is amendatoty, and in section one of this Act amendatory against said levee district; and after said first hundred dollars

shall be maintained to enforce the same. Sec. 7. Be it further enacted, That it shall be the duty of the Auditor of Public Accounts, eight (8) consecutive weeks in the official State | 600.00. Journal, printed at Jackson, in this State, in the Oreanville Times, a newspaper published at Greenville in this State, and in some newsvisions of the foregoing section; and it shall and to endorse the same "registered" with his year 1876.

day of June, 1877, no action in law or equity

or interest attached, the said bonds be issued agricultural land scrip tund. the new bonds so issued in a book provided for Treasury. sepan te book if more convenient, record the three thousand dollars... numbers, amount, etc.; of the old bonds or "cancelled" with the signature of the Treasurer, lars..... of said old bonds or certin cates so presented, or any part thereof, as may be desired, into one

of the same, as ex-officio levee commissioners, 1876 and in their issuance the said Treasurer may make the denominations of the same, as far as opinions during the years 1876 and 1877, one sociation and fairs, but no longer." practicable, multiples of one hundred (100.)

SEC. 10. Beit further enacted, That in order to entitle the holders of any of the present outstanding bonds or certificates of said liquidating levee district to the benefits of this act they shall cause the same to be registered as herein provided and shall consent to surrender such bonds of Elquidating Levee Commissioner and to provide shall accept in lieu thereof bonds to be issued as hereinbefore provided to be made payable out of the moneys accruing under the provisions of lars

Act entitled an Act to abolish the office of or parts of Acts levying and assessing the taxes se district, and for other purposes, approved the same are hereby repealed, and the proamended as to allow the lands therein de. four of this Act, shall be and is hereby consti. or any subsequent volume. thed which have not been taken up by tuted a special fund and trust for the purpose; lemption or purchase to be redeemed at any first, of paying the coupons of annual interest lars me prior to November 1st, 1877, upon the on the bonds provided for in this Act; and ne terms and conditions as are therein con- second, to create a sinking fund for the purchase med except that taxes due for fiscal year 1876, or payment of the bonds; and it shall be the the payment of the taxes for the years 1874 commissioner, after providing for the payment jed or to be levied for the year 1877 shall be tise for four consecutive weeks in a public shall only pay interest on the same to the first oath, which the assessor is authorized and reall as other State and county taxes are re- newpaper published at Jackson, that until the day of January or July next preceding such quired to administer as follows: "You do solthe first Monday in June in said year, he will withdrawal. SEC. 2. Be it further enacted. That section receive bonds provided for in this Act, and diseven (7) of said Act be so amended as to burse therefor the full amount of the surplus ment the operationt hereof in regard to the fund levied and collected for that year and in als provided for in section one (1) of this his hands for the purpose of meeting the prinantil November 1st, 1877, when the same cipal of said bonds, and he shall at the same sec. 3. Be it further enacted, That hereafter stating the price at which said holders will commissions provided for in said Act to be dispose of their bonds, and the number and \$2,000.00. junction with the auditor of public accounts, year 1877 SEC. 4. Be it further enacted, That in lieu on the day stated, to open said bids in presence the tax of five and three cents an acre now of such holders as may lesire to be present, Clarion for the use of the Senate and House of into United States bonds or other non-taxable olivar. Washington, Issaquena and that por at the rates offered by them in their bids. reside at the State Capital, for 1876 and Sec. 4. Re it further enacted, That section m of Sharkey which was formerly included in Whereupon, said treasurer shall take up and 1877 the lever district formed by the Act approved cashed, then the next best and so on, or such

one half cents per acre is hereby levied and SEC. 12. Be it further enacted, That on regis- dred dollars land lying in any other county included in section five, the Auditor shall be entitled to sand dollars ... which were subject to taxation by virtue of sum of ten cents for each and every bond or for same, the sum of seventeen hundred and follows: That the words "value of improve-1858, aforesaid, which tak so levied and as shall be entitled to receive for the issuance of For repairs on Blind Institute, seven hunessed shall be paid in legal currency of the each and every new bond, as provided in section dred and fifty dollars ...

voke the terms or conditions for the redemption dall continue until a sufficient sum is collected and purchase of lands as prescribed in the Act sion, two hundred dollars. with which to pay off all the interest and prin- of which this Act is amendatory, as the same are

thet exempted from the provisions thereof by of preparing and engraving the blank bonds for the deaf and dumb and blind \$5,000.00. 13 of the Act in the first section recited, be iling of affidavits or otherwise, shall be exempt herein authorized, as well as the other necessa-SEC 5. Be it further enacted. That the tax od, shall be paid out of any moneys for levee lature, one hundred and seventy dollars and and the words "amount of money employed in leviel and assessed in the preceding section, be purposes now in the hands of the treasurer, the fifty cents..... and the same is hereby declared to be a tax in same to be replaced to such levee fund out of apon the lands included therein, and the funds created by this Act, so soon as a suf- money paid the State for land from which he employed in manufacturing or in merchanintended to create a lien in all respects as ficient amount shall come into the hands of the was evicted by due process of law, ninety dol- dise," so that those engaged in manufacturing

SEC. 15. Be it further enacted, That the annual coupons of interest of the bonds provided thews, in copying bills for the committee on SEC. 7. Best further enacted, That section and fees. That for the bringing of such suits, the sistent with this Act, be and the same are for in this Act, for any one year, shall be regard- Ways and Means, the sum of twelve dollars; 15 of the Act in the first section recited, be sheriff shall be entitled to a tax fee of two dollars hereby re-enacted and made applicable to the ed as currency, and be receivable for the tax and the Auditor of public accounts shall issue amended by adding thereto the following: and a half, besides his cost as in ordinary cases, next preceding the date of their maturity.

aforesaid Act of April 11th, 1876.

for, be, and the same are hereby repealed. APPROVED, February 1st, 1877.

of the State of Mississippe. That the follow- Treasury belonging to the levee fund. sarv, be and the same are hereby appropriated lege tax on merchants shall be as follows: for the year 1877, viz:

For the salaries of the Governor, Sccretary on each store stock of \$2,000 to \$3,000 of State, Attorney-General, Superintendent of On each store stock of \$3,000 to \$5,000. Public Education, Treasurer, Auditor of Public | On each store stock of \$5,000 to \$,8000. and assistants, as guthorized by law, Commis- On each store stockof \$12,000 to \$15,000 thereto, nor constitute otherwise a valid claim Penitentiary, twenty-seven thousand and five On each store stock of \$20,000 to \$25,000 .. 100.00 conveyance, the sum of fifty cents, all to be tain the name of the delinquent tax payer and

fifty-five thousand dollars .. be the duty of the State Treasurer upon the tute, nine thousand dollars \$9,000.00. road Artesia to Starkville.

For the Normal Department of Tougaloo United States currency. certificates aken up, which shall be marked University, two thousand five hundred dol-\$2,500.00 and filed away in his office; Provided, that For fire companies in the city of Jackson, one

Commissions for assessing, five thousand the said Treasurer shall consolidate the whole dollars \$5,000.00. For distributing laws and journals one thou-

thousand dollars cases one hundred and fifty dollars \$150 00. cited, be and the same is hereby repealed.

idating levee commissioner, and to provide heretofore authorized of five and three cents an lifty third volumes), eight thousand dollars ferent places, and remain at least one day at the redemption of lands in the liquidating acre on lands in the aforesaid district, be and (\$8,000.00); Provided, that not more than each place, and shall keep his office open from four dollars per page for the whole number of nine o'clock A. M. until 4 o'clock P. M. That it 11th, 1876, be and the same is hereby ceeds of the tax, levied and assessed in section pages in one copy shall be paid for said reports shall be the duty of all persons liable to taxa-

dollars..... time invite bids from the holders of said bonds; lature, two thousand dollars \$2,000.00 property; that you have estimated the value

becember 2d, 1858, and a like tax of one and part of the same until the fund is exhausted. Asylum, the sum of twelve thousand five hunsessed per annum on each and every acre tering the bonds or certificates as provided in said section 44 shall not levee district, and on any other lands receve from the helder presenting the same the For new boiler pipes and heating apparatus 1876, be and the same is hereby amended as

dred dollars\$200.00. thereon.

lars and thirty cents

freagurer shall receive the sum of six hundred the tax payer therewith. dollars for performing the duties required by | Sec. S. B. it factor enacted. That so much

For salaries of Superintendents of Lunatic On each store stock over \$35,000.

shall take effect from and after its passage. APPROVED, February 1st, 1877.

AN ACT in relation to public revenue and for other pur-

.. \$500 00. | thereof the words, "so long as the same shall | 41 of said Act, approved April 15th, 1876, in For Clerk of Supreme Court for recording be used for accomplishing the object of such as the first section recited, be, and the same is

Contingent fund for Secretary of State, four | Sec. 3. Be it further enacted, That it shall hundred dollars \$400.00 be the duty of the tax assessor to give at least | the chancery clerk immediately to record in For contingent fund, traveling expenses, etc., three week's notice in some newspaper pub- such separate book all lists of lands heretofore of Superintendent of Public Education, one lished in the county and by posting in three or sold for taxes subsequent to the fiscal year For contingent fund on account of Attorney, and when there is no newspaper published General's office, one hundred and fifty dol- in the county, by posting in at least five public \$150.00. places in each supervisor's district, of the time Executive contingent fund, four thousand and place in each supervisor's district, when \$4,000.00. and where he will attend to assess the taxes; For Supreme Court reports (fifty-second and shall visit each supervisor's district at four diftion in each supervisor's district, to attend at For porter for the capital, two hundred dol- the time and place designated in the notice of \$200.00 the assessor, and in the supervisor's district, For stationary and sundries for departments, and make out and deliver to the assessor a true fifteen hundred dollars...... \$1,500.00. list of all his taxable property of which he was Interest on insurance deposits, fitteen thou. possessed on the first day of February preceed If any of said deposits shall at any time be or as executor, administrator, guardian, trustee 1870: Provided, however, that the taxes of the interest due for any one year, to adver withdrawn from the Treasury, the Treasurer or otherwise, which list shall be verified by emply swear (or affirm) that the list of property Interest on Chickasaw school fund, seventy with its value as now rendered, is a just and For salary of Adjutant-General, five hundred you are required to render as subject to taxa-For expenses of present session of the Legis | son for whom you ought to give in taxable For State Library, two thousand dollars of such property at its cash value at the time of such valuation, and not at what it might sell for and the Auditor shall be divided equally be amount of bonds they will offer for sale; and For Secretary of the Lunatic Asylum for the at a force sale, but what you would be willing ween the Auditor and the Treasurer, one-half it shall be the duty of said treasurer in con- year 1876, the sum of \$2,00.00 and for the and expect to accept for it if you were disposed \$2,00.00 to sell it, and that you have not temporarily or same to the party so purchasing, which said To State Printer for 162 copies of the Daily fraudulently converted any of your property entry shall operate to revest the title in the wied and assessment of personal of the Secretary of the S and assessed a first and acre per annum on each and every upon said lowest and best bidder or bidders for travelling expenses of the member of trict, and each incorporated city or town, shall tion on his official bond, at the suit of the party

acre of land in the counties of Tunica, Coahoma, shall be entitled to payment of their bonds the State board of registration who does not be entered separately on the assessment rolls. aggrieved thereby; but neither the State nor any 200.00. 13 of the Act in the first section of this Act ree counties of Issaquena and Washington and cancel said bonds thus paid over, and received For books, blanks, etc., of clerk's office of cited, be amended by adding thereto, at the maintain the possessory action provided in secsuch part of DeSoto county as was included as herein provided. The best bid shall be first sentence of said section, the tions 44 and 49 of the Act in the first section of For furnishing the new wing to the Lunatic following: "Where did you reside last year? this Act recited, until after the expiration of the

> \$2,000.00. and for other purposes," approved April 15th, commence to run until the expiration of such\$750.00 other parts of said Act which require a valua-For purchase of cooking range, horse and tion of the improvements on lands separate from not been purchased from the State, and when SEC. 13. Be it further enacted, That nothing cart, and for repairs on Deaf and Dumb Insti- the value of the land on which the improve- the period of redemption as heretofore or the For repairing fences around Governor's man- repealed, but in assessing lands the tax-payer \$200.00. and assessor shall estimate together the value For repairs on Governor's mansion two hun- of the land and the value of the improvements

SEC. 14. Be it further enacted, That the cost | For liquidating indebtedness of the institute | SEC. 6. Be it further enacted, That section For expenses of Sergeants-at-Arms of both amended by striking out the words "the ry expense of publication of the notices requir. houses during the present session of the Legis- amount of money employed in merchandise"170.50. manufacturing" and in lieu thereof the follow-For reimbursing M. N. Robertson amount of ing words be inserted, the "amount of capital

\$90.30. or in merchandise shall be assessed on the For services rendered by Samuel W. Mat- value of the capital employed in their business. herein levied and assessed for the fiscal year his warrant on the Treasurer for the same "That the sum of fifty cents hereinbefore protwelve dollars \$12.00 vided for shall not be charged against or col-Sec. 16. Be it further encuted, That it shall | For expenses incurred by the Committee of lected from any tax-payer who will make oath be the duty of the treasurer and auditor to in the Senate appointed to investigate the charges that he did not have notice of the time or clude an account of their transactions under against William Gray, Senator from the twenty- place of assessing taxes, or at the time thereof this Act in the reports required of them in the ninth (29th) district, to be paid to the chair- he was absent from the State or county, or that man of said committee, four dollars and fifty that he was confined at home by sickness of sage, and all other Acts prescribing other modes ary of the chief clerk of the State Treasurer is to give information to the tax-payer of his right of payment of the indebtedness herein provided hereby fixed at the sum of twelve hundred and to make the same, and on his failure to give

AN ACT Making Appropriation to be ray the Expenses of the State Government for the year 1877, and Levying Tax for the fiscal year 1877, and Levying Tax for the fiscal year 1877. approved April 11th, 1876; Provided, that the said Act or any other Act which authorizes Section 1. Be it enacted by the Legislature said sum shall be paid out of any money in the lands to be redeemed, entered or purchased, from the auditor of public accounts and in any ing sums, or so much thereof as may be neces- | Sec. 4. Be it further enacted, That the priv. other mode than that prescribed in section 48 of said recited Act, be and the same are hereby | thereby. to defray the expenses of the State government On each store stock under \$1,000 \$ 5.00 repealed; that for issuing the certificate as On each store stock of \$1,000 to 2,000 ... 10.00 prescribed in said section 48 of said recited 15.00 Act, the chancery clerk shall be entitled to re-20.00 ceive the sum of fifty cents, the sheriff, for ex- has just reason to believe that any person is 30.00 ecuting the receipt, the sum of fifty cents, and indebted to any one whose name appears upon Accounts, State Librarian, their deputies, clerks On each store stock of \$8,000 to \$12,000. 50.00 commissions on the taxes paid at the rate of any of the insolvent or delinquent rolls of his 60.00 five per cent., and the auditor of public ac- county, to immediately notify, in writing, such sioner of Immigration and Superintendent of On each store stock of \$15,000 to \$20,000. 85.00 counts for executing and acknowledging the person so indebted, which said notice shall con-......\$27,500.00. On each store stock of \$25,000 to \$35,000. 150.00 paid by the purchaser, and in the manner pre- the amount of taxes for which he is delinquent

200.00 scribed in said section 48. Asylum, Deaf and Dumb Institute and Blind | Sec. 5. Be it further engeted, That the State | Sec. 9. Be it further enacted, That hereaf- damages, said notice shall be in the nature of, Asylum, four thousand dollars \$4,000.00. tax for general purposes is hereby fixed at three ter it shall be the duty of every person to pay and shall operate as a writ of garnishment; and For salaries of Supreme and Circuit Court mills for the year 1877, and the boards of su- his taxes to the collector on or before the 15th it shall be the duty of the person so notified, as ex-officio levee commissioner, to give notice Judges, Chancellors and District-Attorneys, pervisors of the several counties in this State day of December, and that after this date, immediately after the passage of this Act for seventy-nine thousand six hundred dollars \$79, are hereby prohibited from levying taxes which, taxes unpaid shall be collected by distress and with the entire State taxes, will exceed (\$15.00) sale of personal property of the delinquent For public printing in addition to any unex- fifteen dollars on the thousand dollars in valua- tax-payer; that lands delinquent for taxes, pended balance of appropriations heretofore tion, except taxes to pay interest on county and when no personal property of the permade for this purpose, fifteen thousand dollars bonds; Provided that in the counties of Warren son in whose name assessed can be found out, service of said notice, and it so, what amount, paper published at Memphis, Tenn., of the pro- (\$15,000.00.) Provided, that there shall be and Monroe, the board of supervisors may levy of which to collect the taxes due thereon, shall and whether or not he has, in any manner, made paid out of the amount eight hundred and fifty a taz, which, added to the State tax, will not be advertised for sale once a week for at least any settlement with said delinquent tax payer; be his duty to register in a book to be kept five dollars and seventy-five cents (\$855.75) exceed twenty five mills; Provided further, three successive weeks, in the manner now that it shall not be lawful for any person so for that purpose, all bonds or certificates so for poll-books furnished the State Board of that in the county of Oktibbeha, in addition to prescribed by law, and shall be sold on the first notified to pay any moneys to, or make any presented with their numbers, description, etc., Registration by the State Printers during the the State tax of five mills, that the tax collector shall settlement with such delinquent tax payer until be levied for general purposes, and such other present to the board of supervisors the list of all of the State and county taxes and costs and For the support of the State Lunatic Asylum, taxes as may be necessary to pay the interest delinquencies and insolvents on the first Mon- damages described in said notice have been \$55,000. and principal due on bonds issued to the Mo- day in March, at which time the board of su- fully paid; that if any person so notified shall She. 8. Be it further enacted, That it shall For the support of the Deaf and Dumb Instibile and Ohio Roilroad Company for the branch pervisors are required to meet and examine fail to make affidavit, as herein required, or the same; that the tax collector shall file with | shall answer that he is indebted to such person endersed, to issue to the holder or person pre- For the University of Mississippi at Oxford, floating debt of the first Monday in April; that the clerk of the due said delinquent tax-payer, the person so senting the same, bonds payable in eight years thirty thousand dollars (30,000.00), including the collection of taxes and other dues to the chancery court shall certify to the Auditor, on notified shall be held liable for the full amount from June 1st, 1877, bearing six per cent. inter- all interest received by said University during State in United States currency and for other or before the first Monday in April, the list of deest per annum payable annually, with coupons the year, or to which it is entitled from the purposes, approved March 28th, 1874, be and linquents and insolvents as allowed the sheriff and in cases where an affidavit is filed, then he the same is hereby so amended as to read as and tax collector by the board of supervisors, shall be liable to an amount not exceeding

the purpose, and in opposite columns, or in a For the State Normal School at Holly Springs and said tax shall be collected at the same time cluding sentence of section 43 of the Act in the field, the full amount of the taxes for which, \$3,000.00. and in the same manner as other taxes, in first section recited, be so amended as to read as under this Act, he may be liable, by distress or follows: Which conveyance and the list of otherwise; and the receipt of the sheriff shall SEC. 7. Be it further enacted, That this Act lands sold to the State subject to the right of operate as a satisfaction of the debt due to such repurchase and conveyance as hereinafter pro-vided, shall vest in the purchaser or in the State, as the case may be, a perfect title to the State, as the case may be, a perfect title to the land sold for taxes, and no slich conveyance or shall be the duty of the board of supervisors list as between the original parties or subse of each county to require the sheriff of their quent alienees shall be invalidated, nor shall county, at the expiration or his term of office, to any defence be available against the title thus file with said board at their meeting on the first

hereby amended so as to require the lists of ...\$1,000.00. Sec. 2. Be it further enacted, That section lands sold to the State to be recorded in a book For Clerk of Supreme Court for costs in State | 56 of the said Act in the foregoing section re- to be kept by the clerk for that purpose, instead of being recorded in the book kept for the record of deeds, and it shall be the duty of

SEC. 12. Be it further enacted, That the con-

cluding sentence of section 48 of the Act, in the first section recited, be so amended as to read as follows: That the owner or any one interested in any lands sold to the State or purchased by individuals at any tax sale, shall have the right to purchase, and a reconveyance of such lands for the period of one year after the day of sale for the non-payment of taxes. on the payment of all taxes, costs, fees, and interest at the rate of one and one half per cent. a month from the date such lands became delinquent for the non-payment of taxes; that such purchase and reconveyance of lands sold to the State shall be in the manner prescribed in section 48 of the Act in the first section of this Act recited; that the tax collector shall file all conveyances for lands sold to individuals in the office of the chancery clerk on or before the first Monday in April, there to remain for the period of one year, and the owner of such lands or any person interested, or any person for him may repurchase the same on the payment to such clerk of taxes, costs. fees and interests, as before provided, and five per centum on the whole amount of such repurchase for the compensation of the clerk for making the same; that on the payment of such purchase money, the clerk shall endorse on such conveyance the word "cancelled," and sign his name thereto, with the date and the amount paid, and by whom, and deliver the party to whom said lards belonged; that the chancery clerk shall pay over said amount, less and on failure so to do, shall be liable to an acpurchaser at tax sale, or any alience of the State or any such purchaser, shall have the right to time allowed to repurchase as hereinbefore \$12,500.00 Sec. 5. Be it further enacted, That an Act provided, and that the limitation of twelve

> Sec. 13. Be it further enacted. That for all lands heretofore or hereafter sold to the State for the non-payment of taxes, and which have have expired, and in the actual possession of any person, the sheriff of the county is hereby required to institute, in the name of the State, the action of unlawful detainer, as prescribed in sections 44 and 49 of the Act in the first section of this Act recited; that in such suits the State shall be represented by the district-attorney, or the Governor, in his discretion, may assign a district-attorney from any circuit court district, where there are more than one district attorney, to institute and prosecute such suits. That on the recovery of the possession of such land, the sheriff shall rent out the same for one year, and shall account to the State for the proceeds of such rent, after deducting therefrom his costs and the district attorney a tax fee of two dollars and a half, all to be a charge on the land and payable out of the rents thereof, or any subsequent purchase of the lands from the State. That if any of said cases shall be appealed to the circuit court, they shall be triable at the first term and take preference over all other sage and purport of this section of this Act, and if any sheriff shall fail to bring such actions he shall be liable to the State and county for due, or have since accrued on said lands; and if such failure shall be wilful, he shall be fined

of supervisors are hereby required to make their annual levies of county taxes on or before the first Monday in September, but any levy made after this date shall not be invalidated

SEC. 15. Be it further enacted, That it shall be the duty of the sheriff, whenever it shall shall come to his knowledge, or whenever he for each year, and also the amount of costs and not more than ten days thereafter to file with the sheriff an affidavit setting forth what he was indebted to said delinquent at the time of the service of said notice, and whether or not he has paid to said delinquent any moneys since the Interest attached, the said bonds be issued agricultural land scrip fund.

In part the basis of thirty-three and one-third per centum of the face and interest calculated appropriations made prior to January 181, 1877, of such registered bonds or certificates; and he shall keep a record of the face and he shall keep a record of the face and he shall keep a record of the face and he shall keep a record of the face and he shall keep a record of the face and he shall keep a record of the face and he shall keep a record of the face and he shall keep a record of the face and he shall keep a record of the face and he shall keep a record of the face and he shall keep a record of the face and interest calculated the same is hereby to an amount not exceeding and that so much of the face and interest calculated the same is hereby and that so much of the face and interest calculated the amount set out in his affidavit to be due and recited, as conflicts with the respective dates the amount set out in his affidavit to be due and recited, as conflicts with the respective dates the amount set out in his affidavit to be due and recited, as conflicts with the respective dates the amount set out in his affidavit to be due and recited, as conflicts with the respective dates the amount set out in his affidavit to be due and recited, as conflicts with the respective dates the amount set out in his affidavit to be due and recited, as conflicts with the respective dates are the face and interest calculated to an amount not exceeding and tax collector by the board of supervisors, and that so much of the Act in the first section ment of the interest and principal of said bonds, as special tax of two mills on the delinquent. for the year 1877, and each subsequent year, SEC. 19. He it further enacted, That the con- iff to proceed to collect from the person so noti-

or more of the new bonds hereby authorized to be issued.

Sec. 9. Be it further enacted, That the coupon bonds authorized to be issued in the preceding section shall be as nearly as possible of the character and style of the old bonds for which they are substituted, or as may be decided upon by the Auditor and Treasurer, and shall be at the character and style of the year 1877, and balance due for the first conveyed in any court of this State, except by for the state and shall bear their signatures or fac-similes for the year 1877, and balance due for

shall be to proceed with the collection of the same as required by law. The clerk of the board of supervisors is hereby required to furnish the auditor of public accounts on or before the first day of February following the filing of said list, a certified copy of the same. That it shall be the duty of such retiring sheriff to pay into the state treasury all the collections made by him belonging to the State on or before the 5th day of January next succeeding the expiration of his term of office, and on future so to do, he shall be liable for interest on such unpaid col lections at the rate of ten per cent. per month in addition to the other penalties now pre-

scribed by law, Sec. 17. Be it further engeted, That any owner or other person interested in any lands heretofore or may hereafter be improperly sold to the State for non-payment of taxes upon which the taxes shall have been paid, and the same remains on the sales list, and has not been disposed of by the State, on presentation to the chancery clerk the tax receipts, other evidences of the payment of the taxes for which the same was sold and all accrining taxes, or upon presentation of tax receipts for a portion of the taxes and the payment of all taxes due and unpaid to the chancery clerk, obtains from such chancery clerk a certificate of the taxes paid as shown by the tax receipts or other evidence produced; the amount and date of each payment and to whom paid, which certificate shall be in the form following : I, _____, elerk of the chancery court

for - county, certify that - has produced tax receipts or other evidence (stating the character and substance of the same,) show ing that he has paid taxes on division sections. sections, towns, range, as follows for 187 dence of said payment is on file in my office date-chancery clerk, which certificate shall be given in duplicate, one of which shall be handed to the party producing and filing the evidence of such payment, and the other he shall forward to the auditor, and if any portion of the taxes shall remain unpaid the same shall be certified by the chancery clerk and the party interested shall pay the same to the sheriff who shall receipt for the same in duplicate, and shall give to the person paying the same, one receipt, and the other shall be for warded to the auditor; and all that portion of the taxes due to the county, shall be paid by the sheriff to the county treasurer and his receipt endorsed on the receipt forwarded to the auditor, as evidence of payment of the same, and the auditor on the receipt on such receipt shall charge the sheriff with the amount of taxes paid, to be accounted for on his next ward to the chancery clerk a certificate releas ing the title of the State to the lands, which certificate shall be in the form and to the effect

"I hereby release to --- the title of the State of Mississippi to the following lands (here in sert lands) proof having been made before the chancery clerk of county, of the payment of taxes thereon for the years and subsequent accruing taxes having been paid -auditor of public accounts."

Which certificate may be filed for record and recorded as now provided by law for the record of deeds, and with the same force and effect; and the chancery clerk shall be entitled to re ceive the sum of one dollar for each certificate issued. The auditor for each certificate issued the sum of fifty cents, and the sheriff for each receipt the sum of fifty cents, and the sheriff shall be entitled to his commissions for collecting the amounts paid at rate as now allowed by law for collecting taxes, to be paid by the party applying for the same; that if any chancery clerk shall issue any false certificate of the character heretofore required, he shall be guilty of a felony, and on conviction shall be fined not less than one hundred dollars and imprisoned in the penitentiary one year and removed from office; that the chancery clerk shall publish the purpose and intent of this Act in some newspaper in his county, and shall furnish each justice of the peace a copy thereof, and it shall be the duty of such justice to cause the same to be read at each of his courts for four successive courts, and if there be no newspaper published in the county, then by posting the same in five or more public places in the county. and sending copies to each justice of the peace of the county; said notice shall be of the form and effect following:

Relief for lands improperly sold for taxes! Any citizen whose lands have been heretofore improperly sold to the State for non payment of taxes can have relief under a recent not of the Legislature, by applying at the chancery clerk's office.

Sec. 18. Be it further enacted, That the amounts shown to have been improperly paid by the certificate of the chancery clerks in the foregoing sections, and by tax receipts, or by the sheriff's books, shall be prime facis evidence of the payment of the taxes to the sheriff on the property therein described, and in all such cases the Revenue agent of the State shall be authorized to sue upon the same either singly or in lots of one or more, as he may obtain evidence of the same, and such soil shall not impair his right to sue on each or all such evidences of erroneous collections of taxes that may come to his knowledge thereafter either in behalf of the State, county, levee boards or any special taxes of any kind that may have been collected by the sheriff and not

Sec. 19. Be it further enacted. That a copy of the final settlement between the anditor of public accounts and any tax collector, shall be forwarded by the auditor to the chancery clerk of the county and that no final settlement between the county treasurer and the county shall be had until such final settlement is received by the chancery clerk, and that the board of supervisors shall have such final settlement as a guide in their settlement with the county treasurer.

SEC. 20. Be it further encoded. That the same sub division of land shall not be assessed to more than one person except in car of joint ownership, preference being given to the person in the actual possession of the same, and where lands are assessed in the name on more than one person, and the taxes are paid by any one or collected by distress and rate of personal property, the same shall not be sold. and on settlement with the auditor, the sheriff shall receive credit for said assessments in excess of one.

Sec. 21. Be it further enacted. That section two (2) of an Act to regulate the compensation in certain cases of the sheriffs of this State, approved April 15, 1876, be and the same is hereby repealed, and that the compensation of the sheriffs of this State when acting as tax collectors, shall be five per centum on the first ten thousand dollars of taxes collected for the State in any one year, and five per centum of the first ten thousand dollars of taxes collected for the county in any one year, including county, school, bond and privilege taxes, and on all other sums so collected three per centum; and that upon all taxes collected by them. after the same shall become delinquent, they shall be allowed a compensation up to March 1st ensuing of ten (10) per cent. after which date the sum of five (5) per cent; shall only be allowed, which said additional compensation shall be collected out of the delinquent

(Continued on 4th page.)